MESSAGE NO: 0096304 MESSAGE DATE: 04/06/2010

MESSAGE STATUS: Active CATEGORY: Antidumping

TYPE: LIQ-Liquidation PUBLIC NON-PUBLIC

SUB-TYPE:

FR CITE: FR CITE DATE:

REFERENCE 8114201 MESSAGE #

(s):

CASE #(s): A-552-801

EFFECTIVE DATE: 12/23/2009 COURT CASE #: 08-00111

PERIOD OF REVIEW: TO

PERIOD COVERED: 08/01/2005 TO 07/31/2006

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Notice of Lifting of Suspension Date: 12/23/2009

TO: { Directors Of Field Operations, Port Directors }

FROM: { Director AD/CVD & Revenue Policy & Programs }

RE: LIQUIDATION INSTRUCTIONS FOR CERTAIN FROZEN FISH FILLETS FROM VIETNAM EXPORTED BY QVD FOOD COMPANY LIMITED FOR PERIOD 08/01/2005 THROUGH 07/31/2006 (A-552-801-009)

- 1. ON 12/23/2009, THE U.S. COURT OF INTERNATIONAL TRADE (CIT) ISSUED A FINAL DECISION IN THE CASE OF CATFISH FARMERS OF AMERICA V. UNITED STATES COURT NO. 08-00111. AS A RESULT OF THIS DECISION, THE INJUNCTION TO WHICH MESSAGE 8114201 REFER ENJOINING LIQUIDATION OF ENTRIES WHICH ARE SUBJECT TO THE ANTIDUMPING DUTY ORDER ON CERTAIN FROZEN FISH FILLETS FROM THE SOCIALST REPUBLIC OF VIETNAM FOR PERIOD 08/01/2005 THROUGH 07/31/2006 EXPORTED BY QVD FOOD COMPANY LIMITED DISSOLVED ON 12/23/2009.
- 2. FOR ALL SHIPMENTS OF CERTAIN FROZEN FISH FILLETS FROM THE SOCIALST REPUBLIC OF VIETNAM EXPORTED BY QVD FOOD COMPANY LIMITED, IMPORTED BY THE FIRMS LISTED BELOW AND ENTERED, OR WITHDRAWN FROM WAREHOUSE, FOR CONSUMPTION DURING THE PERIOD 08/01/2005 THROUGH 07/31/2006, ASSESS ANTIDUMPING LIABILITY EQUAL TO THE PER-UNIT AMOUNT LISTED BELOW.

EXPORTER: QVD FOOD COMPANY LIMITED A-552-801-009

IMPORTER OR CUSTOMER: QVD USA FINAL RATE: \$0.00 USD PER KILOGRAM

EXPORTER: QVD FOOD COMPANY LIMITED A-552-801-009

IMPORTER OR CUSTOMER: J & N COMPANY

FINAL RATE: \$0.00 USD PER KILOGRAM

3. THESE INSTRUCTIONS CONSTITUTE NOTICE OF THE LIFTING OF SUSPENSION OF LIQUIDATION OF ENTRIES OF SUBJECT MERCHANDISE DURING THE PERIOD 08/01/2005 THROUGH 07/31/2006. FOR ALL OTHER SHIPMENTS OF CERTAIN FROZEN FISH FILLETS FROM THE SOCIALST REPUBLIC OF VIETNAM YOU SHALL, UNLESS OTHERWISE INSTRUCTED, CONTINUE TO COLLECT CASH DEPOSITS OF ESTIMATED ANTIDUMPING DUTIES FOR THE MERCHANDISE AT THE CURRENT RATES.

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- 4. THERE ARE NO INJUNCTIONS APPLICABLE TO THE ENTRIES COVERED BY THIS INSTRUCTION.
- 5. THE ASSESSMENT OF ANTIDUMPING DUTIES BY CBP ON SHIPMENTS OR ENTRIES OF THIS MERCHANDISE IS SUBJECT TO THE PROVISIONS OF SECTION 778 OF THE TARIFF ACT OF 1930. SECTION 778 REQUIRES THAT CBP PAY INTEREST ON OVERPAYMENTS, OR ASSESS INTEREST ON UNDERPAYMENTS, OF THE REQUIRED AMOUNTS DEPOSITED AS ESTIMATED ANTIDUMPING DUTIES. THE INTEREST PROVISIONS ARE NOT APPLICABLE TO CASH OR BONDS POSTED AS ESTIMATED ANTIDUMPING DUTIES BEFORE THE DATE OF PUBLICATION OF THE ANTIDUMPING DUTY ORDER. INTEREST SHALL BE CALCULATED FROM THE DATE PAYMENT OF ESTIMATED ANTIDUMPING DUTIES IS REQUIRED THROUGH THE DATE OF LIQUIDATION. THE RATE AT WHICH SUCH INTEREST IS PAYABLE IS THE RATE IN EFFECT UNDER SECTION 6621 OF THE INTERNAL REVENUE CODE OF 1954 FOR SUCH PERIOD.
- 6. UPON ASSESSMENT OF ANTIDUMPING DUTIES, CBP SHOULD REQUIRE THAT THE IMPORTER PROVIDE A REIMBURSEMENT STATEMENT AS DESCRIBED IN SECTION 351.402(F)(2) OF COMMERCE'S REGULATIONS. THE IMPORTER SHOULD PROVIDE THE REIMBURSEMENT STATEMENT PRIOR TO LIQUIDATION OF THE ENTRY. IF THE IMPORTER CERTIFIES THAT IT HAS AN AGREEMENT WITH THE MANUFACTURER, PRODUCER, SELLER, OR EXPORTER, TO BE REIMBURSED ANTIDUMPING DUTIES, CBP SHOULD DOUBLE THE ANTIDUMPING DUTIES IN ACCORDANCE WITH THE ABOVE-REFERENCED REGULATION. ADDITIONALLY, IF THE IMPORTER DOES NOT PROVIDE THE REIMBURSEMENT STATEMENT PRIOR TO LIQUIDATION, CBP SHOULD PRESUME REIMBURSEMENT AND DOUBLE THE ANTIDUMPING DUTIES DUE.
- 7. IF THERE ARE ANY QUESTIONS REGARDING THIS MATTER BY CBP OFFICERS, THE IMPORTING PUBLIC OR INTERESTED PARTIES, PLEASE CONTACT DAVINA HASHMI OR RON TRENTHAM AT THE OFFICE OF AD/CVD OPERATIONS, IMPORT ADMINISTRATION, INTERNATIONAL TRADE ADMINISTRATION, U.S. DEPARTMENT OF COMMERCE, AT (202) 482-0984 OR (202) 482-3577 RESPECTIVELY (GENERATED BY 09:AV).
- 8. THERE ARE NO RESTRICTIONS ON THE RELEASE OF THIS INFORMATION.

FLORENCE CONSTANT

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Company Details

*Party Indicator Value:

I = Importer, M = Manufacturer, E = Exporter, S = Sold To Party

| Case # | Rate | Party Indicator* | Party ID | Party Name |
|---------------|------------------------|------------------|----------|--------------------------------------|
| A-552-801-009 | \$0.00 PER KILOGRAM | E | | QVD (QVD FOOD COMPANY LIMITED) |

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